Thanh Thanh Cong – Bien Hoa Joint Stock Company

Separate Financial statements quarter III of 2021-2022

For the period from 01 January to 31 March 2022

CONTENTS

Thanh Thanh Cong - Bien Hoa Joint Stock Company

GENERAL INFORMATION

THE COMPANY

Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Investment License No. 1316/GP issued by the Ministry of Planning and Investment on 15 July 1995, as amended, with the latest 12th amended Enterprise Registration Certificate dated 22 October 2021.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange with trading code as SBT in accordance with License No. 27/QD-SGDCKHCM issued by the Ho Chi Minh City Stock Exchange on 18 February 2008.

The current registered principal activities of the Company are producing sugar and electricity; planting sugar cane; producing and trading products using sugar or its by-products, waste products; producing and trading fertilizer, agricultural materials; constructing civil project; trading hotel and restaurant; constructing and trading industrial zone infrastructure; mechanical processing; consulting engineering, technology, and management in sugar's production industry; producing and trading alcohol products; trading real estates, rent houses and apartments and investing activities.

The Company's head office is located at Tan Hung Commune, Tan Chau District, Tay Ninh Province, Vietnam and its representation office is located at No. 253, Hoang Van Thu Street, Ward 2, Tan Binh District, Ho Chi Minh City, Vietnam.

BOARD OF DIRECTORS

Members of the Board of Directors during the period and at the date of this report are:

Ms Huynh Bich Ngoc	Chairwoman	
Ms Dang Huynh Uc My	Vice Chairwoman	appointed on 22 October 2021
	Member	Re- appointed on 29 July 2021
Mr Pham Hong Duong	Member	resigned on 20 October 2021
		appointed on 17 August 2021
	Permanent Vice Chairman	resigned on 29 July 2021
Mr Nguyen Van De	Member	appointed on 20 October 2021
Mr Vo Tong Xuan	Member	
Mr Henry Chung	Independent member	resigned on 29 July 2021
Ms Vo Thuy Anh	Independent member	
Ms Huang Lovia	Independent member	appointed on 29 July 2021
Mr Hoang Manh Tien	Independent member	

AUDIT FUNCTION UNDER THE BOARD OF DIRECTORS

Members of the Audit Function under the Board of Directors during the period and at the date of this report are:

Mr Hoang Manh Tien	Chairman of Function	
Ms Huang Lovia	Independent member	appointed on 29 October 2021
Mr Pham Hong Duong	Member of Function	resigned on 20 October 2021

GENERAL INFORMATION (Continued)

MANAGEMENT

Members of the Management during the period and at the date of this report are:

Mr Nguyen Thanh Ngu	General Director	
Ms Doan Vu Uyen Duyen	Deputy General Director	
Mr Huynh Van Phap	Deputy General Director of Business Division	
Mr Nguyen Ngoc Van Quan	Deputy General Director of Supply Division	
Mr Sathaporn Singhathawat	Deputy General Director of Agriculture Division	appointed on 16 July 2021
Mr Trang Thanh Truc	Public Relationship Director	
Ms Nguyen Thi Phuong Thao	Finance and Accounting Directors	
Mr Le Duc Ton	Acting Branch Director	resigned on 17 November 2021
Mr Vo Hong Tuyen	Acting Branch Director	appointed on 17 November 2021
Mr Truong Van Toai	Acting Branch Director	
Mr Tang Kim Tay	Acting Branch Director	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and at the date of this report is Ms Huynh Bich Ngoc and Ms Dang Huynh Uc My.

Mr Nguyen Thanh Ngu is authorized by Ms Huynh Bich Ngoc to sign the accompanying interim separate financial statements for the period ended 31 March 2022 in accordance with the Decision No. 14/2019/QD – CT.HDQT dated 28 October 2019.

SEPARATE BALANCE SHEET
as at 31 March 2022

VND

Code	*ASSETS*	*Notes*	*31 March 2022*	*30 June 2021*
100	**A. CURRENT ASSETS**		**9,250,853,337,507**	**7,249,523,418,000**
110	***I. Cash and cash equivalents***	***4***	***746,597,010,889***	***949,714,290,815***
111	1. Cash		210,190,627,121	351,579,691,931
112	2. Cash equivalents		536,406,383,768	598,134,598,884
120	***II. Short-term investments***		***879,413,178,726***	***546,044,526,130***
121	1. Held-for-trading securities	5	339,267,834,198	297,147,689,996
122	2. Provision for diminution in value of held-for-trading securities	5	(9,325,542,047)	(12,295,622,496)
123	3. Held-to-maturity investments	6	549,470,886,575	261,192,458,630
130	***III. Current accounts receivable***		***5,955,708,179,019***	***4,176,401,712,048***
131	1. Short-term trade receivables	7	1,140,855,120,921	1,100,949,322,998
132	2. Short-term advances to suppliers	8	3,554,615,263,479	1,901,795,681,995
135	3. Short-term loan receivables	34	187,275,000,000	72,650,000,000
136	4. Other short-term receivables	9	1,148,942,273,383	1,120,586,669,025
137	5. Provision for doubtful short-term receivables	7, 8, 9	(76,013,488,251)	(19,579,961,970)
138	6. Shortage of assets awaiting resolusion		34,009,487	-
140	***IV. Inventories***	***10***	***1,651,307,428,070***	**1,557,405,689,521**
141	1. Inventories		1,663,177,989,227	1,569,276,250,678
149	2. Provision for obsolete inventories		(11,870,561,157)	(11,870,561,157)
150	***V. Other current assets***		***17,827,540,803***	***19,957,199,486***
151	1. Short-term prepaid expenses	11	5,100,132,718	1,670,398,983
152	2. Value-added tax deductible	20	2,929,995,236	9,297,903,728
153	3. Tax and other receivables from the State	20	9,797,412,849	8,988,896,775

SEPARATE BALANCE SHEET (continued)
as at 31 March 2022

VND

Code	*ASSETS*	*Notes*	*31 March 2022*	*30 June 2021*
200	**B. NON-CURRENT ASSETS**		**16,010,314,617,414**	**14,361,895,569,189**
210	***I. Long-term receivables***		***414,497,984,651***	***278,173,212,921***
211	1. Long-term trade receivables	7,34	167,122,014,745	167,955,017,657
212	2. Long-term advances to suppliers	8	101,748,978,977	43,272,682,178
215	3. Long-term loan receivables		71,950,000,000	3,000,000,000
216	4. Other long-term receivables	9	73,676,990,929	63,945,513,086
220	***II. Fixed assets***		***613,627,992,981***	***626,917,437,156***
221	1. Tangible fixed assets	12	519,045,657,408	553,242,807,125
222	Cost		2,294,202,193,033	2,287,673,080,497
223	Accumulated depreciation		(1,775,156,535,625)	(1,734,430,273,372)
224	2. Finance leases	13	25,408,567,014	25,894,599,092
225	Cost		30,073,309,600	29,193,828,784
226	Accumulated depreciation		(4,664,742,586)	(3,299,229,692)
227	3. Intangible fixed assets	14	69,173,768,559	47,780,030,939
228	Cost		116,052,902,792	87,849,379,124
229	Accumulated amortisation		(46,879,134,233)	(40,069,348,185)
230	***III. Investment properties***	***15***	***138,678,381,889***	***141,844,884,427***
231	1. Cost		167,991,741,266	167,991,741,266
232	2. Accumulated depreciation		(29,313,359,377)	(26,146,856,839)
240	***IV. Long-term asset in progress***		***144,747,813,607***	***92,724,400,421***
242	1. Construction in progress	16	144,747,813,607	92,724,400,421
250	***V. Long-term investments***	***17***	***14,513,495,757,852***	***13,018,203,755,685***
251	1. Investments in subsidiaries	17.1	12,970,779,127,463	12,432,651,275,463
252	2. Investments in an associate	17.2	1,507,290,846,000	360,341,700,000
253	3. Investments in other entities	17.3	55,443,616,444	237,123,614,444
254	4. Provision for diminution in value of long-term investments	17	(75,017,832,055)	(46,912,834,222)
255	5. Held-to-maturity investments	17	55,000,000,000	35,000,000,000
260	***VI. Other long-term assets***		***185,266,686,434***	***204,031,878,579***
261	1. Long-term prepaid expenses	11	184,079,630,318	202,844,822,463
262	2. Deferred tax assets		1,187,056,116	1,187,056,116
270	**TOTAL ASSETS**		**25,261,167,954,921**	**21,611,418,987,189**

SEPARATE BALANCE SHEET (continued)
as at 31 March 2021

VND

Code	*RESOURCES*	*Notes*	*31 March 2021*	*30 June 2021*
300	**C. LIABILITIES**		**10,794,306,894,935**	**7,588,792,004,872**
310	***I. Current liabilities***		***8,558,550,556,964***	***5,001,446,687,514***
311	1. Short-term trade payables	18	1,420,684,026,670	195,250,887,194
312	2. Short-term advances from customers	19	657,429,341,619	539,668,517,012
313	3. Statutory obligations	20	64,820,855,662	12,546,729,557
314	4. Payables to employees		10,001,673,014	23,221,414,644
315	5. Short-term accrued expenses	21	199,879,828,084	167,551,875,836
318	6. Short-term unearned revenue	22	4,201,167,997	3,947,005,304
319	7. Other short-term payables	23	1,020,983,234,155	456,219,023,914
320	8. Short-term loans and finance lease	24	5,136,358,317,217	3,558,061,589,585
322	9. Bonus and welfare fund	3.16	44,192,112,544	44,979,644,468
330	***II. Non-current liabilities***		***2,235,756,337,971***	***2,587,345,317,358***
333	1. Long-term provisions		4,236,962,250	4,236,962,250
336	2. Long-term unearned revenue	22	9,648,741,037	20,646,244,834
337	3. Other long-term liability	23	5,978,252,320	5,978,252,320
338	4. Long-term loans and finance lease	24	2,215,892,382,364	2,396,979,968,260
339	5. Convertible bonds	25	-	159,503,889,694
400	**D. OWNERS' EQUITY**	**26**	**14,466,861,059,986**	**14,022,626,982,317**
410	***I. Capital***		***14,466,861,059,986***	***14,022,626,982,317***
411	1. Share capital		6,507,622,280,000	6,387,694,800,000
411a	- *Shares with voting rights*		*6,291,508,950,000*	*6,171,581,470,000*
411b	- *Preference shares*		*216,113,330,000*	*216,113,330,000*
412	2. Share premium		6,770,104,566,476	6,712,852,344,539
413	3. Convertible bonds option		-	13,666,133,635
418	4. Investment and development funds		28,929,366,609	-
421	5. Undistributed earnings		1,160,204,846,901	908,413,704,143
421a	- *Undistributed earnings up to the end of prior period*		*862,383,224,281*	*641,169,112,733*
421b	- *Undistributed earnings of current period*		*297,821,622,620*	*267,244,591,410*
440	**TOTAL LIABILITIES AND OWNERS' EQUITY**		**25,261,167,954,921**	**21,611,418,987,189**

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG BIÊN HÒA
M.S.D.N: 3900244389 - C.T.C.P. - H. TÂN CHÂU - T. TÂY NINH

Nguyen Thi Thu Huong Preparer	Le Phat Tin Chief accountant	Nguyen Thanh Ngu General Director

29 April 2022

SEPARATE INCOME STATEMENT
for the period from 1 January to 31 March 2022

VND

Code	*ITEMS*	*Notes*	*Quarter III*		*For the nine-month period ended 31 March*	
			Current year	*Previous year*	*Current year*	*Previous year*
01	**1. Revenue from sale of goods and rendering of services**	**27.1**	**1,525,408,843,719**	**2,061,109,782,851**	**6,873,950,060,585**	**5,742,934,790,049**
02	**2. Deductions**	**27.1**	**1,515,195,000**	**539,912,629**	**4,735,591,672**	**3,298,690,216**
10	**3. Net revenue from sale of goods and rendering of services**	**27.1**	**1,523,893,648,719**	**2,060,569,870,222**	**6,869,214,468,913**	**5,739,636,099,833**
11	**4. Cost of goods sold and services rendered**	**28, 32**	**1,177,581,701,425**	**1,818,959,144,589**	**5,829,817,799,220**	**5,151,321,968,667**
20	**5. Gross profit from sale of goods and rendering of services**		**346,311,947,294**	**241,610,725,633**	**1,039,396,669,693**	**588,314,131,166**
21	**6. Finance income**	**27.2**	**103,847,281,709**	**68,141,301,682**	**281,671,603,884**	**181,204,816,470**
22	**7. Finance expenses**	**29**	**146,308,108,317**	**115,683,504,899**	**456,164,274,241**	**299,872,750,761**
23	*In which: Interest expense*		*119,768,323,598*	*107,213,716,037*	*340,813,969,227*	*267,997,679,231*
25	**8. Selling expenses**	**30, 32**	**61,900,799,523**	**36,045,392,679**	**173,610,657,039**	**121,122,745,320**
26	**9. General and administrative expenses**	**30, 32**	**90,232,292,468**	**58,017,747,830**	**231,605,274,832**	**129,780,170,846**
30	**10. Operating profit**		**151,718,028,695**	**100,005,381,907**	**459,688,067,465**	**218,743,280,709**

SEPARATE INCOME STATEMENT (Continued)
for the period from 1 January to 31 March 2022

VND

Code	*ITEMS*	*Notes*	*Quarter III*		*For the nine-month period ended 31 March*	
			Current year	*Previous year*	*Current year*	*Previous year*
31	**11. Other income**	**31**	**3,139,787,007**	**4,724,706,387**	**13,850,911,190**	**17,177,302,311**
32	**12. Other expenses**	**31**	**16,110,112,204**	**966,483,567**	**55,954,888,818**	**3,609,455,535**
40	**13. Other profit**	**31**	**(12,970,325,197)**	**3,758,222,820**	**(42,103,977,628)**	**13,567,846,776**
50	**14. Accounting profit before tax**		**138,747,703,498**	**103,763,604,727**	**417,584,089,837**	**232,311,127,485**
51	**15. Current corporate income tax expense**	**33.1**	**13,874,770,350**	**7,845,621,397**	**58,370,238,273**	**8,834,040,717**
52	**16. Deferred tax expense**		**-**	**-**	**-**	**419,077,514**
60	**17. Net profit after tax**		**124,872,933,148**	**95,917,983,330**	**359,213,851,564**	**223,058,009,254**

Nguyen Thi Thu Huong
Preparer

Le Phat Tin
Chief Accountant

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA
M.S.D.N.: 3900244389 C.T.C.P H.TÂN CHÂU T.TÂY NINH

Nguyen Thanh Ngu
General Director

29 April 2022

SEPARATE CASH FLOW STATEMENT
for the period from 1 January to 31 March 2022

VND

Code	*ITEMS*	*Notes*	*For the period from 1 July to 31 March 2022*	*For the period from 1 July to 31 March 2021*
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	**Profit before tax**		**417,584,089,837**	**232,311,127,485**
	Adjustments for:			
02	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets	12, 13, 14	54,070,115,973	55,011,738,254
03	(Reversal of provisions)/ provisions		81,568,443,665	501,199,898
04	Foreign exchange losses (gains) arising from revaluation of monetary accounts dominated in foreign currencies		12,680,533,618	5,857,308,618
05	Profit from investing activities		(253,843,117,802)	(174,054,268,387)
06	Interest expenses	29	395,348,026,076	267,997,679,231
08	**Operating profit before changes in working capital**		**707,408,091,367**	**387,624,785,099**
09	Increase in receivables		(2,218,904,344,286)	(1,046,416,861,057)
10	(Increase) Decrease in inventories		(93,901,738,549)	(881,260,581,891)
11	Increase in payables		2,227,493,666,299	898,142,698,069
12	Increase (Decrease) in prepaid expenses		15,335,458,410	(32,031,476,084)
13	Increase in held-for-trading securities		(42,120,144,202)	(276,476,464,689)
14	Interest paid		(360,203,846,105)	(220,502,983,866)
15	Corporate income tax paid	20	(12,449,948,130)	(73,229,530,860)
17	Other cash outflows for operating activities		(17,888,645,177)	(29,252,726,832)
20	**Net cash flows from operating activities**		**204,768,549,627**	**1,273,403,142,111)**
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	Purchase and construction of fixed assets		(115,497,099,806)	(95,525,915,781)
22	Proceeds from disposals of fixed assets		26,076,685,927	22,325,711,126
23	Purchase of debt instrument in other entities		-	-
24	Loans to other entities and term deposits		(726,597,835,521)	(402,736,692,323)
25	Collections from borrowers and term deposits		379,520,000,000	170,810,000,000
26	Payments for investments in other entities		(1,503,397,000,000)	(755,780,000,000)
27	Interest and dividends received		136,795,768,841	53,980,126,041
30	**Net cash flows used in investing activities**		**(1,803,099,480,559)**	**(1,006,926,770,937)**

SEPARATE CASH FLOW STATEMENT (continued)
for the period from 1 January to 31 March 2022

VND

Code	*ITEMS*	*Notes*	*For the period from 1 July to 31 March 2022*	*For the period from 1 July to 31 March 2021*
	III. CASH FLOWS FROM FINANCING ACTIVITIES			
31	Issuance of shares and re-issuance of treasury shares	26.1	-	304,175,950,000
33	Drawdown of borrowings		8,211,066,747,169	9,254,017,925,737
34	Repayment of borrowings		(6,815,853,096,163)	(7,285,298,239,790)
35	Repayment of financial lease		-	-
36	Dividends paid	26.2	-	(319,717,473,890)
40	**Net cash flows from financing activities**		**1,395,213,651,006**	**1,953,178,162,057**
50	**Net increase (decrease) in cash and cash equivalents for the period**		**(203,117,279,926)**	**(327,151,750,991)**
60	**Cash and cash equivalents at beginning of period**		**949,714,290,815**	**510,081,795,392**
61	Impact of exchange rate fluctuation		-	-
70	**Cash and cash equivalents at end of period**	**4**	**746,597,010,889**	**182,930,044,401**

Nguyen Thi Thu Huong Preparer	Le Phat Tin Chief accountant	Nguyen Thanh Ngu General Director

29 April 2022

CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG -BIÊN HÒA
M.S.D.N: 3900244389-C.T.C.P
H.TÂN CHÂU-T.TÂY NINH

1. CORPORATE INFORMATION

Thanh Thanh Cong - Bien Hoa Joint Stock Company ("the Company"), is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Investment License No. 1316/GP issued by the Ministry of Planning and Investment on 15 July 1995, as amended, with the latest 12th amended Enterprise Registration Certificate dated 22 October 2021.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange with trading code as SBT in accordance with License No. 27/QD-SGDCKHCM issued by the Ho Chi Minh City Stock Exchange on 18 February 2008.

The current registered principal activities of the Company are producing sugar and electricity; planting sugar cane; producing and trading products using sugar or its by-products, waste products; producing and trading fertilizer, agricultural materials; constructing civil project; trading hotel and restaurant; constructing and trading industrial zone infrastructure; mechanical processing; consulting engineering, technology, and management in sugar's production industry; producing and trading alcohol products; trading real estates, rent houses and apartments and investing activities.

The Company's normal course of business cycle is 12 months.

The Company's head office is located at Tan Hung Commune, Tan Chau District, Tay Ninh Province, Vietnam and its representation office is located at No. 253, Hoang Van Thu Street, Ward 2, Tan Binh District, Ho Chi Minh City, Vietnam.

The number of the Company's employees as at 31 March 2022 was 933 persons (30 June 2021: 696 persons).

2. BASIS OF PREPARATION

2.1 Purpose of preparing the interim separate financial statements

The Company has subsidiaries as disclosed in Note 17.1. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular No. 155/2015/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries ("the Group") for the period ended 31 March 2022 ("the consolidated financial statements") dated 29 April 2022.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, the consolidated results of operations and the consolidated cash flows of the Group.

2.2 Accounting standards and system

The separate financial statements of the Company expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Interim Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

2. BASIS OF PREPARATION (continued)

2.2 *Accounting standards and system* (continued)

Accordingly, the accompanying separate financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the interim separate financial position and the interim separate results of its operations and the interim separate cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3 *Applied accounting documentation system*

The Company's applied accounting documentation system is the General Journal system.

2.4 *Fiscal year*

The Company's fiscal year applicable for the preparation of its separate financial statements starts on 1 July and ends on 30 June.

2.5 *Accounting currency*

The separate financial statements are prepared in VND, which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 *Inventories*

Inventories are stated at the lower of cost incurred in bringing each product to its present location and condition, and net realisable value.

Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw materials, merchandise and tools	- cost of purchase on a weighted average basis.
Finished goods and work-in-process	- cost of direct materials and labour plus attributable manufacturing overheads based on the normal operating capacity on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the interim balance sheet date.

Increases or decrease to the provision balance are recorded into the cost of goods sold account in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.3 Receivables

Receivables are presented in the interim separate financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the interim balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the interim separate income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim separate income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

3.5 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Assets held under finance leases are capitalised in the interim separate balance sheet at the inception of the lease at the fair value of the leased assets or, if lower, at the net present value of the minimum lease payments. The principal amount included in future lease payments under finance leases are recorded as a liability. The interest amounts included in lease payments are charged to the interim separate income statement over the lease term to achieve a constant rate on interest on the remaining balance of the finance lease liability.

Capitalised financial leased assets are depreciated using straight-line basis over the shorter of the estimated useful lives of the asset and the lease term, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term.

Rentals under operating leases are charged to the interim separate income statement on a straight-line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included as the Company's fixed assets in the interim separate balance sheet. Initial direct costs incurred in negotiating an operating lease are recognised in the interim separate income statement as incurred.

Lease income is recognised in the interim separate income statement on a straight-line basis over the lease term.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.6 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the interim separate income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the interim separate income statement.

Land use rights

Land use rights is recorded as intangible fixed asset on the interim separate balance sheet when the Company obtained the land use right certificate. The costs of a land use right comprise all directly attributable costs of bringing the land lot to the condition available for its intended use.

The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use right certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45")

3.7 Depreciation and amortisation

Depreciation of tangible fixed assets and amortisation of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	3 - 50 years
Buildings and structures	3 - 50 years
Machinery and equipment	5 - 20 years
Office equipment	8 - 10 years
Computer software	2 - 6 years
Means of transportation	10 years
Others	9 - 25 years

3.8 Investment properties

Investment properties are stated at cost including transaction costs less accumulated depreciation.

Subsequent expenditure relating to an investment property that has already been recognized is added to the net book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Company.

Depreciation and amortisation of investment properties are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Land use rights	50 years
Buildings and structures	20 - 25 years

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.8 *Investment properties* (continued)

Investment properties are derecognised when either they have been disposed of or when the investment properties are permanently withdrawn from use and no future economic benefit is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in the interim separate income statement in the period of retirement or disposal.

Transfers are made to investment properties when, and only when, there is a change in use, evidenced by ending of owner-occupation, commencement of an operating lease to another party or ending of construction or development. Transfers are made from investment properties when, and only when, there is change in use, evidenced by commencement of owner-occupation or commencement of development with a view to sale. The transfer from investment property to owner-occupied property or inventories does not change the cost or the carrying value of the property for subsequent accounting at the date of change in use.

3.9 *Investments*

Investments in subsidiaries

Investments in subsidiaries over which the Company has control are carried at cost.

Distributions from accumulated net profits of the subsidiaries arising subsequent to the date of acquisition are recognised in the separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment.

Investments in associates

Investments in associates over which the Company has significant influence are carried at cost.

Distributions from the accumulated net profits of the associates arising subsequent to the date of acquisition by the Company are recognised as income in the interim separate income statement. Distributions from sources other than from such profits are considered a recovery of investment and are deducted from the cost of the investment.

Held-for-trading securities and investments in other entities

Held-for-trading securities and investments in other entities are stated at their acquisition costs.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as finance expense in the interim separate income statement and deducted against the value of such investments.

Provision for diminution in value of investments

Provision of the investment is made when there are reliable evidences of the diminution in value of those investments at the interim balance sheet date.

Increases and decreases to the provision balance are recorded as finance expense in the interim separate income statement.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.10 Prepaid expenses

Prepaid expenses are reported as short-term or long-term prepaid expenses on the interim separate balance sheet and amortised over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

Deferred sugarcane production costs and sugarcane farming cost are calculated and amortised to production costs based on the actual volume of sugar produced and sugarcane harvested during the period.

The prepaid land rental represents the unamortised balance of advance payment made in accordance with the lease contracts for a period of 44 – 50 years. Such prepaid rental is recognised as a long-term prepaid expense for allocation to the interim separate income statement over the remaining lease period according to Circular 45.

3.11 Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

Borrowing costs are recorded as expense during the period in which they are incurred, except to borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily take a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset.

3.12 Payables and accruals

Payables and accruals are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.13 Foreign currency transactions

Transactions in currencies other than the Company's reporting currency of VND are recorded at the actual transaction exchange rates at transaction dates which are determined as follows:

- Transaction resulting in receivables are recorded at the buying exchange rates of the commercial banks designated for collection; and
- Transactions resulting in liabilities are recorded at the selling exchange rates of the commercial banks designated for payment.

At the end of the period, monetary balances denominated in foreign currencies are translated at the actual transaction exchange rate at the balance sheet dates which are determined as follow:

- Monetary assets are translated at buying exchange rate of the commercial bank where the Company conducts transactions regularly; and
- Monetary liabilities are translated at selling exchange rate of the commercial bank where the Company conducts transactions regularly.

All exchange differences incurred are taken to the interim separate income statement.

3. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

3.14 Convertible bond

Bonds that are convertible by the holder into a fixed number of ordinary shares of the entity are separated into financial liability (a contractual arrangement to deliver cash or other financial assets) and equity instrument (a call option granting the holder the right, for a specified period of time) based on the terms of the contract.

On issuance of the convertible bond, the fair value of the liability component is determined by discounting the future payment (including principal and interest) to present value at the market rate for an equivalent non-convertible bond less issuance cost.

The remainder of the proceeds is allocated to the conversion option that is recognised and included in shareholders' equity. The carrying amount of the conversion option is not re-measured in subsequent years.

Transaction costs are amortised during the lifetime of the bond. At initial recognition, issuance costs are deducted from the liability component of the bond.

3.15 Treasury shares

Treasury shares are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss upon purchase, sale, issue or cancellation of the Company's treasury shares.

3.16 Appropriation of net profits

Net profit after tax is available for appropriation to shareholders after approval in the Annual General Meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting:

- *Investment and development fund*

  This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

- *Bonus and welfare fund*

  This fund is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits, and presented as a liability on the interim separate balance sheet.

3.17 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognised:

Sale of goods

Revenue is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Sale of electricity

Revenue is recognized based on the actual electricity sold and transferred to the grid at the pre-agreed tariff.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.17 Revenue recognition (continued)

Rental income

Rental income arising from operating leases is accounted for on a straight-line basis over the lease term.

Interest

Revenue is recognised as the interest accrues (taking into account the effective yield on the asset) unless collectability is in doubt.

Dividends

Income is recognised when the Company's entitlement as an investor to receive the dividend is established.

3.18 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the interim balance sheet date.

Current income tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the current income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when the Company intends to settle its current tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the interim balance sheet date between the tax base of assets and liabilities and their carrying amount for interim financial reporting purposes.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised. Previously unrecognised deferred income tax assets are re-assessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled based on tax rates and tax laws that have been enacted at the interim balance sheet date.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3.18 *Taxation (continued)*

Deferred tax is charged or credited to the interim separate income statement, except when it relates to items recognised directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the Company intends either settle current tax liabilities and assets on a net basis or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered

3.19 Related parties

Parties are considered to be related parties of the Company if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including their close family members.

4. CASH AND CASH EQUIVALENTS

VND

	31 March 2022	*30 June 2021*
Cash on hand	2,418,200,771	1,896,656,615
Cash in banks	207,772,426,350	349,683,035,316
Cash equivalents *(*)*	536,406,383,768	598,134,598,884
TOTAL	**746,597,010,889**	**949,714,290,815**

(*) Cash equivalents represent bank deposits with an original term of less than three (3) months.

5. HELD-FOR-TRADING SECURITIES

The Company have the investments to the listed shares as follows:

		31 March 2022				30 June 2021			
Listed shares	*Security code*	*Number*	*Cost*	*Fair value*	*Provision*	*Number*	*Cost*	*Fair value*	*Provision*
			VND	*VND*	*VND*		*VND*	*VND*	*VND*
Gia Lai Electricity Joint Stock Company	GEG	22,991,366	274,973,747,500	274,973,747,500	-	19,820,145	263,081,667,496	263,081,667,496	-
Thanh Thanh Cong Tourist Joint Stock Company	VNG	1,700,000	34,051,000,000	28,305,000,000	(5,746,000,000)	1,700,000	34,051,000,000	21,760,000,000	(12,291,000,000)
Others investment			30,243,086,698	26,663,544,647	(3,579,542,047)	1,000	15,022,500	10,400,004	(4,622,496)
Total			**339,267,834,198**	**329,942,292,147**	**(9,325,542,047)**		**297,147,689,996**	**284,852,067,500**	**(12,295,622,496)**

6. HELD-TO-MATURITY INVESTMENTS

Held-to-maturity investments comprises bank deposits with original term of less than twelve (12) months.

7. SHORT-TERM TRADE RECEIVABLES

VND

	31 March 2022	*30 June 2021*
Short-term	**1,140,855,120,921**	**1,100,949,322,998**
Due from related parties *(Note 34)*	767,005,010,756	586,669,183,393
Due from other parties	373,850,110,165	514,280,139,605
Long-term	**167,122,014,745**	**167,955,017,657**
Due from a related party *(Note 34)*	167,122,014,745	167,955,017,657
TOTAL	**1,307,977,135,666**	**1,268,904,340,655**
Provision for doubtful short-term trade receivables	(41,193,665,600)	(2,843,494,185)
NET	**1,266,783,470,066**	**1,266,060,846,470**

8. ADVANCES TO SUPPLIERS

VND

	31 March 2022	*30 June 2021*
Short-term	**3,554,615,263,479**	***1,901,795,681,995***
Advances to related parties *(Note 34)*	470,349,114,758	550,052,482,548
Advances to farmers *(*)*	541,869,831,785	412,368,164,442
Advances to other parties	2,542,396,316,936	939,375,035,005
Long-term	**101,748,978,977**	**43,272,682,178**
Advances to related parties (Note 34)	12,373,000,000	-
Advances to farmers *(*)*	89,375,978,977	43,272,682,178
TOTAL	**3,656,364,242,456**	**1,945,068,364,173**
Provision for doubtful short-term advances to suppliers	(13,022,706,352)	(11,263,436,467)
NET	**3,643,341,536,104**	**1,933,804,927,706**

(*) Advances to sugar cane farmers are partially secured by the farmers' certificate of land use rights and earn applicable interest rates.

9. OTHER RECEIVABLES

		VND
	31 March 2022	*30 June 2021*
Short-term	**1,148,976,282,870**	***1,120,586,669,025***
Deposits for land rental *(*)*	675,071,115,000	838,353,761,507
Interest receivables	314,513,165,947	206,275,874,986
Staff advances	27,573,111,633	9,545,480,240
Payment on behalf	17,277,284,151	12,095,682,678
Others	114,541,606,137	54,315,869,614
Long-term	**73,676,990,929**	***63,945,513,086***
Receivables business cooperation contracts	51,772,000,000	51,772,000,000
Deposits for land rental	19,481,879,286	12,173,513,086
Others	2,423,111,643	-
TOTAL	**1,222,653,273,799**	**1,184,532,182,111**
Provision for doubtful other short-term receivables	(21,797,116,298)	(5,473,031,318)
NET	**1,200,856,157,501**	**1,179,059,150,793**
In which:		
Related parties (Note 34)	143,719,805,303	*950,342,333,990*
Other parties	1,057,136,352,198	*228,716,816,803*

(*) This amount is Deposit amounting to VND 673 billion in accordance with Deposit Contracts No. 48/2019/HDDC-THV and 49/2019/HDDC-THV dated 21 June 2019 and 26 June 2019 and Appendix No. 5 dated 30 October 2020 between the Company and Toan Hai Van Joint Stock Company with total contract value of VND 1,440 billion for renting land lots with total area of 215,285 m² located in Vinh Dam Complex Project, Phu Quoc District, Kien Giang Province.

10. INVENTORIES

VND

	31 March 2022		30 June 2021	
	Cost	*Provision*	*Cost*	*Provision*
Merchandises	792,538,227,329	(10,033,850,418)	703,293,722,707	(2,207,416,566)
Finished goods	478,595,673,563	(1,382,782,128)	419,403,757,923	(1,382,782,128)
Raw materials	98,135,534,628	(453,928,611)	288,600,314,238	(453,928,611)
Work in process	273,300,771,292	-	136,542,972,889	-
Tools and supplies	3,174,992,681	-	20,816,381,463	(7,826,433,852)
Goods on consignment	1,070,285,823	-	619,101,458	-
Goods in transit	16,362,503,911	-	-	-
TOTAL	**1,663,177,989,227**	**(11,870,561,157)**	**1,569,276,250,678**	**(11,870,561,157)**

11. PREPAID EXPENSES

VND

	31 March 2022	*30 June 2021*
Short-term	**5,100,132,718**	**1,670,398,983**
Others	5,100,132,718	1,670,398,983
Long-term	**184,079,630,318**	***202,844,822,463***
Prepaid land rental	169,351,255,135	172,652,782,226
Repairment expenses of machine and equipment	-	13,144,022,753
Others	14,687,660,427	17,048,017,484
TOTAL	**189,179,763,036**	**204,515,221,446**

12. TANGIBLE FIXED ASSETS

VND

	Buildings and structures	*Machinery and equipment*	*Means of transportation*	*Office equipment*	*Other assets*	*Total*
Cost:						
As at 30 June 2021	340,256,916,095	1,840,247,015,760	30,253,198,263	13,710,658,461	63,205,291,918	2,287,673,080,497
New purchase	-	8,682,959,395	6,783,844,354	1,610,028,543	57,639,488	17,134,471,780
Transfer from Construction in progress	-	17,256,210,356	-	-	-	17,256,210,356
Disposal	-	(25,482,914,463)	(2,378,655,137)	-	-	(27,861,569,600)
As at 31 March 2022	340,256,916,095	1,840,703,271,048	34,658,387,480	15,320,687,004	63,262,931,406	2,294,202,193,033
In which:						
Fully depreciated	15,075,016,011	1,205,418,818,707	4,425,625,359	4,603,828,924	57,893,104,172	1,287,416,393,173
Accumulated depreciation:						
As at 30 June 2021	231,039,902,069	1,422,031,583,429	13,705,909,972	8,394,620,245	59,258,257,657	1,734,430,273,372
Depreciation for the period	8,195,914,348	31,564,822,952	1,994,418,501	765,614,244	207,544,448	42,728,314,493
Disposal	-	(1,546,938,761)	(455,113,479)	-	-	(2,002,052,240)
As at 31 March 2022	239,235,816,417	1,452,049,467,620	15,245,214,994	9,160,234,489	59,465,802,105	1,775,156,535,625
Net carrying amount:						
As at 30 June 2021	109,217,014,026	418,215,432,331	16,547,288,291	5,316,038,216	3,947,034,261	553,242,807,125
As at 31 March 2022	101,021,099,678	388,653,803,428	19,413,172,486	6,160,452,515	3,797,129,301	519,045,657,408
In which:						
Pledged as loan security (Note 24.3)	72,826,443,478	251,565,337,518	7,750,018,639	3,119,514,804	3,415,813,942	338,677,128,381

13. FINANCE LEASES

VND

	Machinery and equipment	*Means of transportation*	*Total*
Cost:			
As at 30 June 2021	25,998,976,584	3,194,852,200	29,193,828,784
New purchase	-	879,480,816	879,480,816
As at 31 March 2022	25,998,976,584	4,074,333,016	30,073,309,600
Accumulated depreciation:			
As at 30 June 2021	3,140,800,036	158,429,656	3,299,229,692
Depreciation for the period	1,097,660,377	267,852,517	1,365,512,894
As at 31 March 2022	4,238,460,413	426,282,173	4,664,742,586
Net carrying amount:			
As at 30 June 2021	22,858,176,548	3,036,422,544	25,894,599,092
As at 31 March 2022	21,760,516,171	3,648,050,843	25,408,567,014

14. INTANGIBLE FIXED ASSETS

VND

	Land use rights	*Computer software*	*Total*
Cost:			
As at 30 June 2021	66,165,258,934	21,684,120,190	87,849,379,124
New purchase	-	28,203,523,668	28,203,523,668
As at 31 March 2022	66,165,258,934	49,887,643,858	116,052,902,792
In which:			
Fully amortised	*3,727,143,121*	*4,419,942,150*	*8,147,085,271*
Accumulated amortisation:			
As at 30 June 2021	26,779,730,181	13,289,618,004	40,069,348,185
Amortisation for the period	4,894,424,011	1,915,362,037	6,809,786,048
As at 31 March 2022	31,674,154,192	15,204,980,041	15,204,980,041
Net carrying amount:			
As at 30 June 2021	39,385,528,753	8,394,502,186	47,780,030,939
As at 31 March 2022	34,491,104,742	34,682,663,817	69,173,768,559

15. INVESTMENT PROPERTIES

VND

	Buildings and structures	*Land use rights*	*Total*
Cost:			
As at 30 June 2021 and 31 March 2022	138,695,318,266	29,296,423,000	167,991,741,266
Accumulated depreciation:			
As at 30 June 2021	19,039,741,048	7,107,115,791	26,146,856,839
Depreciation for the period	2,707,321,943	459,180,595	3,166,502,538
As at 31 March 2022	21,747,062,991	7,566,296,386	29,313,359,377
Net carrying amount:			
As at 30 June 2021	119,655,577,218	22,189,307,209	141,844,884,427
As at 31 March 2022	116,948,255,275	21,730,126,614	138,678,381,889

The fair values of the investment properties as at 31 March 2022 had not yet been formally assessed and determined, but Management believed that it was much higher than the property's carrying values considering that the investment properties has been almost fully rented out as at the interim balance sheet date.

16. CONSTRUCTION IN PROGRESS

		VND
	31 March 2022	*30 June 2021*
ERP Cloud System	81,129,642,676	60,229,658,206
Machinery and equipment under installation	43,641,430,376	10,642,748,339
Solar energy system	-	16,052,566,182
Improvement of machinery and equipment	15,061,244,508	4,792,811,944
Others	4,915,496,047	1,006,615,750
TOTAL	**144,747,813,607**	**92,724,400,421**

17. LONG-TERM INVESTMENTS

		VND
	31 March 2022	*30 June 2021*
Investments in subsidiaries *(Note 17.1)*	12,970,779,127,463	12,432,651,275,463
Investments in an associate *(Note 17.2)*	1,507,290,846,000	360,341,700,000
Investments in other entities *(Note 17.3)*	55,443,616,444	237,123,614,444
Held-to-maturity investments *(*)*	55,000,000,000	35,000,000,000
TOTAL	**14,588,513,589,907**	**13,065,116,589,907**
Provision for diminution in value of long-term investments	(75,017,832,055)	(46,912,834,222)
NET	**14,513,495,757,852**	**13,018,203,755,685**

(*) This represented for a long-term investment in bond at joint stock commercial banks with maturity from four (4) to ten (10) years and earn interest at market rate.

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries*

(i) Direct subsidiaries:

			31 March 2022			*30 June 2021*		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
Bien Hoa Consumer Joint Stock Company (Previously known as TTC Bien Hoa - Dong Nai Sugar One Member Limited Company) *(i)*	Manufacturing and trading sugar and related by-products; manufacturing fertilizer; manufacturing and trading electricity; and technical advisory	Operating	5,337,824,715,191	90.00	90.00	9,545,061,271,500	100.00	100.00
Thanh Thanh Cong - Bien Hoa Cane Sugar Co., Ltd *(i)*	Management consulting in the sugar industry	Operating	4,207,236,556,309	100.00	100.00	-	-	-
TTC Attapeu Sugarcane Co., Ltd	Producing and trading import-export of sugar; planting sugarcane, rubber tree, oil palm tree, short-term leguminous trees; producing, transmitting and distributing electricity and trading of agricultural machineries and spare-parts	Operating	982,110,000,000	93.58	35.84	982,110,000,000	100.00	35.84
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Manufacturing sugar and other by-products from sugar-cane for sales; plant sugar cane; manufacturing electricity for sales; engineering the civil projects; processing agricultural products; manufacturing and trading in fertilizer; and investing in financial market	Operating	658,850,304,600	100.00	100.00	658,850,304,600	100.00	100.00

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

			31 March 2022			30 June 2021		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
TSU Investment Private Limited Company	Trading; apart of manufacturing and packaging raw and refined sugar to sell in Singapore and export to region	Operating	733,969,200,000	100.00	98.04	733,969,200,000	100.00	98.04
Thanh Thanh Cong Agricultural Development Joint Stock Company	Manufacturing and trading alcohol and related by-products; manufacturing and trading electricity; manufacturing fertilizer and planting sugarcane	Operating	189,000,000,000	90.00	90.00	189,000,000,000	90.00	90.00
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Packaging service; producing sugar; trading food; warehousing and storage of goods; producing electricity; transmission and distribution of electricity; installation of electrical systems; trading real estate	Operating	160,000,000,000	100.00	100.00	160,000,000,000	100.00	100.00
Nuoc Trong Sugar Joint Stock Company	Producing sugar; planting sugar cane, wheat, rubber trees and agricultural products; processing agriculture products, food and alcoholic beverages; processing, manufacturing and installing food industry machineries; importing and exporting businesses	Operating	75,866,496,652	74.25	50.58	75,866,496,652	50.58	50.58

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

			31 March 2022			30 June 2021		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment* (VND)	*% voting right (*)*	*% of direct interest*	*Cost of investment* (VND)	*% voting right (*)*	*% of direct interest*
Hai Vi Limited Company	Planting sugarcane; providing services of planting in post-harvesting, nursing seedling; installing machines; providing technical advisory services; trading fertilizers, agricultural products, machines and tools for agricultural activities	Operating	25,196,662,711	100.00	100.00	25,196,662,711	100.00	100.00
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Performing research and developing sugar cane sprouts; analysing cultivation and planting protection products; producing and developing mechanic machineries for sugar canes production	Operating	30,519,840,000	100.00	100.00	30,519,840,000	100.00	100.00
Miaqua Water One Member Company Limited	Manufacturing non-alcoholic beverages, mineral water; manufacturing and processing soft drinks, fruit juice and soy milk; and manufacturing bottled water	Operating	-	-	-	4,500,000,000	100.00	100.00
Bien Hoa Import Export Joint Stock Company	Trading sugar and beverages	Operating	77,500,000	90.20	1.00	77,500,000	100.00	1.00
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Manufacturing electricity; planting sugar cane; manufacturing basic chemical; manufacturing fertilizer; food wholesale.	Operating	5,000,000,000	100.00	100.00	5,000,000,000	100.00	100.00

17. LONG-TERM INVESTMENTS (continued)

17.1 *Investments in subsidiaries* (continued)

(i) Direct subsidiaries (continued)

			31 March 2022			*30 June 2021*		
Name of subsidiaries	*Business activities*	*Status*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*	*Cost of investment (VND)*	*% voting right (*)*	*% of direct interest*
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Dau Tu Nong Nghiep Thanh Cong One Member Limited Liability Company	Electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Thanh Cong Xanh One Member Limited Liability Company	Electricity	Operating	4,000,000,000	100.00	100.00	4,000,000,000	100.00	100.00
Ninh Hoa Clean Energy One Member Limited Liability Company	Electricity	Operating	5,250,000,000	100.00	100.00	5,250,000,000	100.00	100.00
Ninh Hoa Green Energy One Member Limited Liability Company	Electricity	Operating	5,250,000,000	100.00	100.00	5,250,000,000	100.00	100.00
Tay Ninh Sugar Joint Stock Company *(ii)*	Planting sugarcane, producing and trading in sugar, cassava and rubber	Operating	542,627,852,000	63.99	63.99	-	-	-
TOTAL			**12,970,779,127,463**			**12,432,651,275,463**		
Provision for diminution in value of long-term investments			(58,780,638,654)			(29,941,224,376)		
NET			**12,911,998,488,809**			**12,402,710,051,087**		

(*) Including indirect and direct voting rights in these subsidiaries.

(i) On 8 October 2021, in accordance with Resolution No. 254/2021/NQ-CSH, the Board of Directors approved the capital separation at TTC Bien Hoa - Dong Nai Sugar Company Limited, now renamed as Bien Hoa Consumer Joint Stock Company, the Company is separated as Thanh Thanh Cong - Bien Hoa Cane Sugar Co., Ltd.

(ii) On 30 December 2021, the Group completed the purchase of 57.07% equity interest in Tay Ninh Sugar Joint Stock Company ("Tanisugar") bringing the total ownership rate to 63.99% and Tanisugar became a Subsidiary as of this date. The Group also jointly controls Nuoc Trong Rubber Joint Stock Company ("CSNT"), in which Tanisugar holds 61.09% of the equity interest in CSNT.

17. **LONG-TERM INVESTMENTS** (continued)

17.1 ***Investments in subsidiaries*** (continued)

(ii) Indirect subsidiaries:

Fair value of these investments are not determined as at 31 December 2021 due to unavailability of market information.

As at 31 March 2022, through Bien Hoa Consumer Joint Stock Company, the Company indirectly exercises its control over the following company:

- Bien Hoa - Ninh Hoa Sugar One Member Company Limited;
- Ninh Hoa Thermoelectricity One Member Company Limited;
- Bien Hoa - Phan Rang Sugar Joint Stock Company; and
- Bien Hoa - Thanh Long Joint Stock Company,

As at 31 March 2022, through Bien Hoa - Ninh Hoa Sugar One Member Company Limited, the Company indirectly exercises its control over the following company:

- Bo Giong Mien Trung Joint Stock Company;

As at 31 March 2022, through Thanh Thanh Cong Gia Lai One Member Company Limited, the Company indirectly exercises its control over Gia Lai Thermoelectricity One Member Company Limited.

As at 31 March 2022, through TSU Investment Private Limited Company, the Company indirectly exercises its control over Global Mind Commodities Trading Pte. Ltd.

As at 31 March 2022, through TTC Attapeu Sugarcane Co., Ltd, the Company indirectly exercises its control over TTC Attapeu Sugarcane Sole Co., Ltd.

As at 31 March 2022, through Tay Ninh Sugar Joint Stock Company, the Company indirectly exercises its control over Nuoc Trong Rubber Joint Stock Company.

As at 31 March 2022, through Global Mind Commodities Trading Pte. Ltd, the Company indirectly exercises its control over:

- Global Mind Australia Co., Ltd
- Miaqua Water One Member Limited Liability Company

17. LONG-TERM INVESTMENTS (continued)

17.2 *Investment in associates*

Details of the Company's investment in an associate were as follows:

			31 March 2022			30 June 2021		
Name of associates	*Business activities*	*Status*	*Cost of investment*	*% voting right*	*% of direct interest*	*Cost of investment*	*% voting right*	*% of direct interest*
			(VND)	*(%)*	*(%)*	*(VND)*	*(%)*	*(%)*
Tan Dinh Import Export Joint Stock Company	Trading real estate	Operating	381,170,700,000	41.65	41.65	360,341,700,000	41.65	41.65
Toan Hai Van Joint Stock Company	Trading real estate	Operating	1,126,120,14,000	23.65	23.65	-	-	-
TOTAL			**1,507,290,846,000**			**360,341,700,000**		

Fair value of these investments are not determined as at 31 March 2022 due to unavailability of market information. However, based on the current financial position of these companies, the management believed that the fair value was higher than the book value of this investment

17. LONG-TERM INVESTMENTS (continued)

17.3 Investments in other entities

	31 March 2022		*30 June 2021*	
	Cost of investment (VND)	*% of interest*	*Cost of investment (VND)*	*% of interest*
Toan Hai Van Joint Stock Company *(*)*	-	-	160,910,146,000	5.06
France-Vietnam Sorbitol Joint Stock Company[1] ("Tanichem")	31,579,200,000	18.86	31,579,200,000	18.86
Dang Huynh Industrial Zones Exploitation and Management Joint Stock Company	23,130,000,000	0.95	23,130,000,000	0.95
Tay Ninh Sugar Joint Stock Company *(**)*	-		20,769,852,000	6.93
Other long-term investments	734,416,444		734,416,444	
TOTAL	**55,443,616,444**		**237,123,614,444**	
Provision for diminution in value of long-term investment	(16,237,193,400)		(16,971,609,844)	
NET	**55,443,616,444**		**220,152,004,600**	

(*) On 29 March, 2022, the Company completed the purchase of 18,350,000 shares of Toan Hai Van Joint Stock Company (THV), bringing the total ownership rate to 37% and THV became an Associate on this date.

(**) On 30 December 2021, the Company completed its additional capital contribution to Tay Ninh Sugar Joint Stock Company and became a subsidiary in 2021.

18. SHORT-TERM TRADE PAYABLES

		VND
	31 March 2022	*30 June 2021*
Due to related parties *(Note 34)*	725,222,968,339	123,086,744,634
Due to farmers	*365,722,975,828*	59,609,097,302
Due to other parties	329,738,082,505	12,555,045,258
TOTAL	**1,420,684,026,672**	**195,250,887,194**

[1] Previously known as Tay Ninh Chemical Industry Joint Stock Company

19. SHORT-TERM ADVANCES FROM CUSTOMERS

		VND
	31 March 2022	*30 June 2021*
Due to related parties *(Note 34)*	16,646,649,150	259,266,044,586
Due to other parties	640,782,692,469	280,402,472,426
TOTAL	**657,429,341,619**	**539,668,517,012**

20. TAX AND OTHER (RECEIVABLES) PAYABLES (FROM) TO THE STATE

		VND
	31 March 2022	*30 June 2021*
Payables		
Corporate income tax	57,894,677,225	11,974,387,082
Value-added tax	6,770,347,793	572,342,475
Import tax	155,830,644	-
TOTAL	**64,820,855,662**	**12,546,729,557**
Receivables		
Corporate income tax	8,982,771,214	
Personal income tax	814,641,635	-
Value-added tax	-	8,988,896,775
TOTAL	**9,797,412,849**	**8,988,896,775**

21. SHORT-TERM ACCRUED EXPENSES

		VND
	31 March 2022	*30 June 2021*
Interest expense	55,641,854,369	94,326,552,908
Transportation and loading fees	12,748,731,386	34,363,562,920
Purchase of materials	-	2,443,047,781
Accrual of completion of contracts for farmers.	14,284,732,068	-
Accrual of raw sugar import and export tax costs	28,303,315,756	-
Expenses for extenal services	40,800,000,000	-
Others	48,101,194,505	36,418,712,227
TOTAL	**199,879,828,084**	**167,551,875,836**

22. UNEARNED REVENUE

Unearned revenue represents advance payment received from customers for leasing the premises in TTC Plaza Tay Ninh located at No. 217 – 219, 30/4 Street, Tay Ninh City, Tay Ninh Province, Vietnam and related services.

23. OTHER PAYABLES

		VND
	31 March 2022	*30 June 2021*
Short-term	**1,020,983,234,155**	***456,219,023,914***
Payables for letters of credit	872,332,732,500	373,919,626,000
Interest payables	73,828,878,510	-
Dividends	31,164,569,655	41,523,002,542
Receive on behalf	4,472,882,386	24,508,345,350
Deposits	4,739,152,700	4,680,328,752
Others	34,445,018,404	11,587,721,270
Long-term	**5,978,252,320**	**5,978,252,320**
Deposits	5,978,252,320	5,978,252,320
TOTAL	**1,026,961,486,475**	**462,197,276,234**
In which:		
Other parties	927,047,452,265	*418,112,970,713*
Related parties (Note 34)	99,914,034,210	*44,084,305,521*

24. LOANS AND FINANCE LEASE

VND

		Movement during the period				
	30 June 2021	*Increase*	*Decrease*	*Reclassification*	*Revaluation*	*31 March 2022*
Short-term	**3,558,061,589,585**	**8,189,020,671,911**	**(6,743,129,121,752)**	**130,409,686,743**	**1,995,490,730**	**5,136,358,317,217**
Loans from banks (Note 24.1)	2,933,725,512,433	7,522,146,563,461	(6,017,716,374,342)		1,995,490,730	4,440,151,192,282
Loans from a related party (Note 34)	351,126,975,436	666,874,108,450	(708,464,029,661)	-	-	309,537,054,225
Current portion of long-term loans from banks (Note 24.2)	148,425,967,112	-	(16,948,717,749)	137,656,483,199	-	269,133,732,562
Current portion of long-term bonds (Note 24.3)	118,770,466,660	-	-	(7,466,666,656)	-	111,303,800,004
Current portion of finance lease (Note 24.4)	6,012,667,944	-	-	219,870,200	-	6,232,538,144
Long-term	**2,396,979,968,260**	**22,046,075,258**	**(72,723,974,411)**	**(130,409,686,743)**	**-**	**2,215,892,382,364**
Loans from banks (Note 24.2)	388,681,661,931	5,850,000,000	(63,624,007,585)	(137,656,483,199)	-	193,251,171,147
Long-term bonds (Note 24.3)	1,992,838,522,255	15,316,594,442	(4,526,666,667)	7,466,666,656	-	2,011,095,116,686
Finance lease (Note 24.4)	15,459,784,074	879,480,816	(4,573,300,159)	(219,870,200)	-	11,546,094,531
TOTAL	**5,955,041,557,845**	**8,211,066,747,169**	**(6,815,853,096,163)**	**-**	**1,995,490,730**	**7,352,250,699,581**

24. LOANS AND FINANCE LEASES (continued)

24.1 Short-term loans from banks

Bank	*31 March 2021 VND*	*Principal repayment term*	*Description of collateral*
Vietnam Maritime Commercial Joint Stock Bank – Ho Chi Minh Branch	486,408,873,655	From 05 May 2022 to 28 August 2022	Land use right; shares and bank deposits
Vietnam International Commercial Joint Stock Bank – Dong Nai Branch	199,969,770,606	From 26 June 2022 to 17 September 2022	Inventories and short-term trade receivables
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tay Ninh Branch	249,879,799,013	From 19 May 2022 to 30 September 2022	Land use rights
Shinhan Bank Vietnam – Ho Chi Minh Branch	18,000,000,000	To 27 April 2022	Unsecured
BPCE IOM Bank – Ho Chi Minh Branch	91,420,712,228	From 5 May 2022 to 21 September 2022	Inventories and short-term trade receivables
Malayan Banking Berhard – Ho Chi Minh Branch (USD)	140,724,049,193	From 26 April 2021 to 6 July 2022	Inventories and short-term trade receivables
Malayan Banking Berhard – Ho Chi Minh Branch (VND)	39,000,000,000		
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch	1,079,751,276,196	From 12 April 2022 to 12 September 2022	Land use rights and assets attached to land; capital contribution in a subsidiary and bank deposits; held-for-trading securities

24. LOANS AND FINANCE LEASES (continued)

24.1 *Short-term loans from banks* (continued)

Bank	*31 March 2021* VND	*Principal repayment term*	*Description of collateral*
Orient Commercial Joint Stock Bank – Dak Lak Branch	80,895,401,531	From 8 April 2022 to 10 September 2022	Inventories, machinery and equipment, other shares owned by related parties
Sai Gon Thuong Tin Commercial JSC	200,000,000,000	To 27 October 2022	Land use rights and assets attached to land
Military Commercial Joint Stock Bank – Dong Sai Gon Branch	213,381,695,582	From 14 April 2022 to 29 August 2022	Inventories and shares in subsidiary
Vietnam Technological and Commercial Joint Stock Bank	528,681,327,539	From 7 April 2022 to 11 July 2022	Shares; bank deposits
Woori Bank Vietnam Limited – Ho Chi Minh City Branch	150,000,000,000	From 6 July 2022 to 15 August 2022	Rotating inventory
Hong Leong Bank Vietnam Limited	114,757,795,455	From 25 July 2022 to 28 August 2022	Bank deposits
ESUN Commercial Bank Limited – Dong Nai Branch	114,994,921,239	From 26 April 2022 to 4 May 2022	Bank deposits
Bank Sinopac - Ho Chi Minh City Branch	43,925,970,900	To 7 May 2022	Bank deposits
Sumitomo Mitsui Banking Corporation - Ho Chi Minh City Branch	339,392,899,145	From 24 June 2022 to 3 September 2022	Short-term trade receivables
Tien Phong Commercial Joint Stock Bank	250,000,000,000	From 11 July 2022 to 26 July 2022	Inventories

24. LOANS AND FINANCE LEASES (continued)

24.1 *Short-term loans from banks* (continued)

Bank	*31 March 2021*	*Principal repayment term*	*Description of collateral*
Ho Chi Minh City Development Commercial Joint Stock Bank	98,966,700,000	To 11 June 2022	Inventories
TOTAL	**4,440,151,192,282**		
In which:			
Original currency			
VND	*4,184,432,221,850*		
USD	*11,121,689*		

24. LOANS AND FINANCE LEASES (continued)

24.2 Long-term loans from banks

Bank	*31 March 2022* *VND*	*Principal repayment term*	*Purpose*	*Description of collateral*
Woori Bank – Ho Chi Minh Branch	306,250,000,000	From 31 March 2022 to 31 December 2023	Support the capital to subsidiaries	Machinery and equipment; land use right and construction in
KebHana Bank – Ho Chi Minh Branch	131,250,000,000	From 31 March 2022 to 31 December 2023	Support the capital to subsidiaries	
Military Commercial Joint Stock Bank – Nam Sai Gon Branch	15,027,702,149	From 25 January 2022 to 17 November 2022	Purchasing and constructing fixed assets	Machinery and equipment funded by the loan
Orient Commercial Joint Stock Bank – Dak Lak Branch	4,397,201,560	From 25 January 2022 to 10 September 2023		Machinery and equipment funded by the loan
Sai Gon Thuong Tin Commercial JSC	5,460,000,000	From 25 January 2022 to 26 November 2026	Leasing assets	Lexus LS 500 SM
TOTAL	**462,384,903,709**			
In which:				
Current portion	*25,079,903,709*			
Non-current portion	*437,305,000,000*			

24. LOANS AND FINANCE LEASES (continued)

24.3 Long-term bonds

	31 March 2022 *VND*	*Principal repayment term*	*Interest rate* *% p.a.*
Joint Stock Commercial Bank for Investment and Development of Vietnam – Gia Dinh Branch *(i)*	255,360,000,000	From 23 June 2022 to 23 June 2023	9.7 – 9.95
Vietnam Technological and Commercial Joint Stock Bank *(ii)*	1,200,000,000,000	From 26 January to 13 April 2024	3.3% + reference interest rate
	700,000,000,000	From 26 January to 13 April 2024	3.875% + reference interest rate
Issuance fee	(32,961,083,310)		
	2,122,398,916,690		
In which:			
Current portion	*111,303,800,004*		
Non-current portion	*2,011,095,116,686*		

Purpose:

- Investing in project to develop sugar industrial zone and material plating area located at Attapeu Province, The Lao People's Democratic Republic through the acquisition of shares in TTC Attapeu Cane Sugar Limited Company ("TTC Attapeu").
- Financing for working capital

(i) Collateral

- Land lease rights under Contract located at Attapeu Province, The Lao People's Democratic Republic and associated assets, real estates and all rights and obligations emerging from those assets owned by TTC Attapeu Laos; construction, machineries in use at farm sites, sugar manufacturing plan, thermo power plant and microbiological fertilizer manufacturing plant; and ownership and entitlement to indemnity for incidents arising under insurance policies for those assets; and
- Capital contributed by the Company in subsidiaries.

(ii) Collateral

- Held for trading securities and related benefit and related rights from those shares owned by the Company and its subsidiaries;
- All of land use rights and associated assets, real estates and all rights and obligations emerging from TTC Plaza Tay Ninh Project;
- All of land use rights and associated assets, real estates and all rights and obligations emerging from Tay Ninh Sugar Factory; and
- All of land use rights and associated assets of land area owned by the Company located at Thai Binh Ward, Chau Thanh District, Tay Ninh Province issued by the Chairman of the People's Committee of Tay Ninh Province on 23 November 2000.

24. LOANS AND FINANCE LEASES (continued)

24.4 Finance leases

The Company currently has leased machinery and equipment under finance lease agreements with BIDV – SumiTrust Leasing Company Limited - Ho Chi Minh City Branch. Future obligations due under finance lease agreements as at the balance sheet dates were as follows:

VND

	Less than 1 year	*From 1-5 years*	*Total*
31 March 2022			
Total minimum lease payments	7,379,749,167	12,457,298,121	19,837,047,288
Finance charges	1,147,211,023	911,203,590	2,058,414,613
Lease liabilities	6,232,538,144	11,546,094,531	17,778,632,675
30 June 2021			
Total minimum lease payments	7,587,666,694	17,718,535,067	25,306,201,761
Finance charges	1,574,998,750	2,258,750,993	3,833,749,743
Lease liabilities	6,012,667,944	15,459,784,074	21,472,452,018

26. OWNERS' EQUITY

26.1 Increase and decrease in owners' equity

VND

	Share capital						
	Share with voting rights	*Preference shares*	*Share premium*	*Convertible bond options*	*Investment and development funds*	*Undistributed earnings*	*Total*
For the period ended 31 March 2021							
As at 30 June 2020	5,867,405,520,000	216,113,330,000	13,666,133,635	6,712,852,344,539	-	656,169,112,733	13,466,206,440,907
Issuance of shares	304,175,950,000	-	-	-	-	-	304,175,950,000
Net profit for the period	-	-	-	-	-	223,058,009,254	223,058,009,254
Dividend by cash	-	-	-	-	-	(30,383,166,518)	(30,383,166,518)
As at 31 March 2021	6,171,581,470,000	216,113,330,000	13,666,133,635	6,712,852,344,539	-	848,843,955,469	13,963,057,233,643
For the period ended 31 March 2022							
As at 30 June 2021	6,171,581,470,000	216,113,330,000	13,666,133,635	6,712,852,344,539	-	908,413,704,143	14,022,626,982,317
Increase in capital	119,927,480,000		(13,666,133,635)	57,252,221,937	-	-	163,513,568,302
Net profit for the period	-	-	-	-	-	359,213,851,564	359,213,851,564
Transfer to others fund	-	-	-	-	28,929,366,609	(28,929,366,609)	-
Transfer to bonus and welfare fund	-	-	-	-	-	(17,101,113,253)	(17,101,113,253)
Payable dividend	-	-	-	-	-	(61,392,228,944)	(61,392,228,944)
As at 31 March 2022	6,291,508,950,000	216,113,330,000	-	6,770,104,566,476	28,929,366,609	1,160,204,846,901	14,466,861,059,986

26. OWNERS' EQUITY (continued)

26.2 Capital transactions with shareholders and distribution of dividends

VND

	For the nine month period ended 31 March 2022	*For the nine month period ended 30 June 2021*
Issued contributed share capital		
Beginning balance	6,387,694,800,000	6,083,518,850,000
Increase during the period	119,927,480,000	304,175,950,000
Ending balance	**6,507,622,280,000**	**6,387,694,800,000**
Dividends declared	**61,392,228,944**	***51,050,114,190***
Dividends on preference shares	*61,392,228,944*	*51,050,114,190*
Dividends paid in cash	**71,750,661,831**	***328,922,878,030***
Dividends on ordinary shares	-	*293,264,178,030*
Dividends on preference shares	*71,750,661,831*	*35,658,700,000*

26.3 Shareholders

	31 March 2022			*30 June 2021*		
	Number of ordinary shares	*Number of preference shares*	*% interest*	*Number of ordinary shares*	*Number of preference shares*	*% interest*
Thanh Thanh Cong Investment Joint Stock Company	168,021,963	-	25.82	168,021,963	-	26.31
Deutsche Investitions- und Entwicklungs gesellschaft	-	21,611,333	3.32	-	21,611,333	3.38
Others	461.128.932	-	70.86	449,136,184	-	70.31
TOTAL	**629,150,895**	**21,611,333**	**100.00**	**617,158,147**	**21,611,333**	**100.00**

26. OWNERS' EQUITY (continued)

26.4 Shares

	Number of shares	
	31 March 2022	*30 June 2021*
Authorised shares	650,762,228	638,769,480
Shares issued and fully paid		
Ordinary shares	*629,150,895*	*617,158,147*
Preference shares	*21,611,333*	*21,611,333*
Shares in circulation		
Ordinary shares	*629,150,895*	*617,158,147*
Preference shares	*21,611,333*	*21,611,333*

Par value of outstanding share: VND 10,000 (30 June 2021: VND 10,000).

27. REVENUE

27.1 Revenue from sale of goods and rendering of services

	For the period from 1 January to 31 March 2022	VND For the period from 1 January to 31 March 2021
Gross revenue	**1,525,408,843,719**	**2,061,109,782,851**
In which:		
Sale of sugar	*1,220,552,532,960*	*1,854,742,817,427*
Sale of molasses	*166,088,441,894*	*124,667,229,525*
Sale of electricity	*54,294,995,706*	*49,897,969,272*
Sale of machinery	*31,546,366,794*	*-*
Others	*52,926,506,365*	*31,801,766,627*
Less		
Sales allowances	*-*	*(492,971,145)*
Sales returns	*(1,515,195,000)*	*(46,941,484)*
Net revenue	**1,523,893,648,719**	**2,060,569,870,222**
In which:		
Sale of sugar	*1,219,037,337,960*	*1,854,711,493,086*
Sale of molasses	*166,088,441,894*	*124,667,229,525*
Sale of electricity	*54,294,995,706*	*49,897,969,272*
Sale of machinery	*31,546,366,794*	*-*
Others	*52,926,506,365*	*31,293,178,339*

27.2 Finance income

	For the period from 1 January to 31 March 2022	VND For the period from 1 January to 31 March 2021
Interest income from bank deposit, lending, advance to suppliers and deposits	95,538,773,135	67,275,039,185
Interest income from stock investment	(1,363,124,497)	400,119,713
Foreign exchange gains	4,264,146,602	391,042,784
Dividend	-	75,100,000
Others	5,407,486,469	-
TOTAL	**103,847,281,709**	**68,141,301,682**

28. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	For the period from 1 January to 31 March 2022	*For the period from 1 January to 31 March 2021*
Cost of sugar	862,464,914,625	1,644,161,480,605
Cost of molasses	155,985,878,120	92,771,266,513
Cost of electricity	88,604,994,707	53,771,133,377
Cost of machinery	29,858,696,127	-
Others	40,670,998,863	28,255,264,094
TOTAL	**1,177,581,701,425**	**1,818,959,144,589**

29. FINANCE EXPENSES

VND

	For the period from 1 January to 31 March 2022	*For the period from 1 January to 31 March 2021*
Interest expense	119,768,323,598	107,213,716,037
Provision for diminution in value of investments	(6,648,166,132)	4,881,308,633
Foreign exchange losses	4,111,039,899	713,452,749
Others	29,076,910,952	2,875,027,480
TOTAL	**146,308,108,317**	**115,683,504,899**

30. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

VND

	For the period from 1 January to 31 March 2022	*For the period from 1 January to 31 March 2021*
Selling expenses		
Expenses for external services	51,326,250,808	27,716,019,302
Labor cost	7,088,656,475	5,748,773,446
Depreciation and amortization	678,875,141	105,629,641
Other expenses	2,807,017,099	2,474,970,290
	61,900,799,523	**36,045,392,679**
General and administrative expenses		
Labor cost	29,246,615,135	29,023,433,907
Expenses for external services	15,400,437,730	14,204,814,977
Depreciation and amortization	2,509,755,130	1,714,737,994
(Reversal of provision) provisions	32,108,822,250	-
Other expenses	10,966,662,223	13,074,760,952
	90,232,292,468	**58,017,747,830**
TOTAL	**152,133,091,991**	**94,063,140,509**

31. OTHER INCOME AND EXPENSES

VND

	For the period from 1 January to 31 March 2022	*For the period from 1 January to 31 March 2021*
Other income	**3,139,787,007**	**4,724,706,387**
Income from disposal of fixed assets	-	-
Others	3,139,787,007	4,724,706,387
Other expenses	**16,110,112,204**	**966,483,567**
Loss from disposal of fixed assets	1,448,665,513	-
Others	14,661,446,691	966,483,567
NET OTHER PROFIT	**(12,970,325,197)**	**3,758,222,820**

32. CORPORATE INCOME TAX

The statutory corporate income tax ("CIT") rate applicable to the Company is 10% of taxable income from normal operating activities and 20% of taxable income from other activities. The Company is entitled to an exemption from CIT in regard to taxable income generated from manufacturing sugar from sugar-cane commencing from 1 January 2015 in accordance with Circular No. 96/2015/TT-BTC issued by the Ministry of Finance dated 22 June 2015.

The tax returns filed by the Company are subject to examination by the tax authorities. As the application of tax laws and regulations is susceptible to varying interpretations, the amounts reported in the interim separate financial statements could be changed at a later date upon final determination by the tax authorities.

33. Income tax expenses

VND

	For the period from 1 January to 31 March 2022	*For the period from 1 January to 31 March 2021*
Current income tax expenses	13,874,770,350	7,845,621,397
TOTAL	**13,874,770,350**	**7,845,621,397**

34. TRANSACTIONS WITH RELATED PARTIES

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 1 January to 31 March 2022 and period from 1 January to 31 March 2021 were as follows:

VND

Related parties	*Relationship*	*Transactions*	*For the period from 1 January to 31 March 2022*	*For the period from 1 January to 31 March 2021*
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of goods	-	32,622,559,020
		Sales of goods	4,237,619,048	6,397,352,390
		Interest income	-	6,616,796,449
		Purchase of services	260,351,839	-
Bien Hoa Consumer Joint Stock Company	Subsidiary	Purchase of goods, fixed asset, raw material	254,118,029,674	449,754,513,110
		Sales of goods	756,211,886,601	532,897,450,218
		Purchase of services	4,486,239,219	-
		Sales of services	44,148,151,538	1,805,963,602
		Payment on behalf	4,261,537,659	-
		Loan	439,874,108,450	-
		Loan repayment	169,937,054,225	-
		Interest income	753,928,767	-
		Interest expense	1,456,952,056	7,874,276,918
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Interest expense	1,289,967,481	4,085,695,001
		Loan repayment	248,726,975,436	288,700,000,000
		Loan	159,000,000,000	400,000,000,000
		Purchase of goods	494,156,864,100	344,673,380,951
		Payment on behalf	1,160,975,780	
		Interest income	-	1,909,031,106
		Sales of services	-	529,941,172
		Sales of goods	1,285,558,348	359,788,860
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Lending	32,000,000,000	-
		Lending income	12,000,000,000	-
		Interest income	13,038,266	-
		Interest expense	609,452,053	-
		Purchase of goods	196,927,197,468	2,270,520,000
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect subsidiary	Sales of goods	93,658,485,770	2,088,252,624
		Render of services	81,500,000	-
		Payment on behalf	1,479,383,663	-
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Purchase of goods	258,629,080,130	514,056,800,000
		Sales of goods	741,148,200	144,116,538,495
		Loan	106,400,000,000	-
		Render of services	128,698,740	687,623,237
		Interest expense	1,037,256,851	3,268,801,368
		Interest income	4,229,210,155	2,426,876,713
		Payment on behalf	1,410,206,661	-
		Loan repayment	166,000,000,000	47,500,000,000
		Loan	20,000,000,000	226,500,000,000

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 1 January to 31 March 2022 and period from 1 January to 31 March 2021 were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*For the period from 1January to 31 March 2022*	*For the period from 1 January to 31 March 2021*
Nuoc Trong Sugar Joint Stock Company	Indirect subsidiary	Render of services	-	225,101,334
		Payment on behalf	191,973,314	-
		Interest expense	309,369,863	416,712,328
Global Mind Commodities Trading Pte. Ltd	Indirect subsidiary	Purchase of goods, materials	376,524,957,720	145,483,667,120
		Purchase product	357,323,517,000	-
		Lossless rate	2,056,835,795	-
		Payment on behalf	10,707,955	-
		Sales of goods	125,423,407,873	1,527,322,900
Miaqua Water One Member Company Limited	Subsidiary	Render of services	3,859,932,482	-
		Purchase of goods	99,811,920	-
		Purchase of assets	457,038,068	-
		Purchase of material	292,106,994	-
		Payment on behalf	118,404,906	-
		Interest income	251,712,331	-
		Loan income	8,800,000,000	-
		Loan	4,000,000,000	-
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Interest expense	229,616,439	348,904,109
		Loan repayment	8,000,000,000	-
		Lending	60,000,000,000	-
		Lending income	50,000,000,000	8,000,000,000
		Sales of goods	706,728,134	6,791,775
		Render of services	36,363,636	-
		Purchase of goods	9,865,404,643	18,518,752,700
		Payment on behalf	119,263,096	-
		Disposal of assets	1,838,175,017	-
		Interest income	73,835,616	-
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Dividend	-	84,010,981,500
		Sales of goods	242,038,087,655	5,142,857,143
		Purchase of services	19,642,493,263	5,440,819,309
		Interest income	3,871,324,328	-

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 1 January to 31 March 2022 and period from 1 January to 31 March 2021 were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*For the period from 1January to 31 March 2022*	*For the period from 1 January to 31 March 2021*
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Loan	2,000,000,000	-
		Sales of goods	101,805,306	313,825,776
		Render of services	3,150,000	155,262,022
		Purchase of goods	516,391,542	-
		Purchase of materials	6,789,683,231	-
		Payment on behalf	194,064,037	
		Purchase of services	185,105,769	-
		Interest expense	-	46,246,574
		Loan repayment	-	3,500,000,000
		Interest income	594,657,533	-
Thanh Cong Xanh One Member Limited Liability Company	Subsidiary	Loan repayment	361,353,426	1,300,000
		Interest income	-	1,300,000,000
Thanh Cong Investment Agricultural One Member Limited Liability Company	Subsidiary	Interest income	370,635,616	17,298,631
		Lending	-	1,400,000,000
Thanh Thanh Cong Packing Trading - Production Joint Stock Company	Affiliate	Purchase of materials	14,220,739,450	4,488,644,530
Tay Ninh Sugar Joint Stock Company	Subsidiary	Render of services	-	-
		Interest expense	-	294,503,423
		Purchase of services	43,500,000	-
		Income from BCC	-	1,432,442,538
		Purchase of goods	188,500,000	124,050,000
Toan Hai Van Joint Stock Company	Subsidiary	Purchase of services	67,090,905	-
		Interest income	18,111,986,301	
Tan Dinh Import Export Joint Stock Company	Common ownership	Render of services	39,729,096	8,143,782
		Sales of goods	-	-
		Purchase of services	327,273	-
		Purchase of goods	2,444,352,718	1,278,743,845

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Significant transactions with related parties within Thanh Thanh Cong Group ("Affiliates") and other related parties during the period from 1 January to 31 March 2022 and period from 1 January to 31 March 2021 were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*For the period from 1January to 31 March 2022*	*For the period from 1 January to 31 March 2021*
Tan Hoi Industrial Cluster Infrastructure Joint Stock Company	Affiliate	Sales of goods	-	2,209,091
Bien Hoa Import Export Trading JSC	Subsidiary	Render of services	-	-
		Purchase of goods	-	-
		Purchase of services	16,478,908	
		Interest expense	-	-
		Sales of goods	-	39,390,000
Ben Tre Import Export Joint Stock Company	Affiliate	Purchase of services	116,666,669	-
		Purchase of goods	-	380,360,345
		Sales of goods	2,780,603,000	569,500,000
		Render of services	3,672,469,334	-
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Lending	1,440,000,000	6,200,000,000
		Interest income	4,996,528,768	187,099,315
		Collection of loans	1,440,000,000	-
Dang Huynh Industrial Park Management and Express JSC	Common ownership	Sales of goods	-	39,390,000
		Render of services	136,363,636	-
Bien Hoa - Phan Rang Sugar Joint Stock Company	Subsidiary	Sales of goods	71,972,000	-
		Payment on behalf	755,826,327	-
		Purchase of services	-	329,640,108
		Interest income	-	21,575,342
		Loan	-	1,500,000,000
		Purchase of goods	7,333,333,334	5,071,428,570

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Transactions with other related parties

Details of remuneration of the Board of Directors and Management during the period are as follows:

		VND
	For the period from 1 January to 31 March 2022	*For the period from 1 January to 31 March 2021*
Salaries and bonus	4,609,441,213	4,658,599,668

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows:

Related parties	*Relationship*	*Transactions*	*31 March 2022*	*VND* *30 June 2021*
Short-term trade receivables				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Sales of goods	175,124,415,425	326,037,300,955
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect subsidiary	Sales of goods	463,553,066,425	210,251,028,670
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Sales of goods	22,078,471,814	19,213,601,786
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Sales of goods	5,620,031,100	10,139,730,265
Global Mind Commodities Trading Pte. Ltd	Indirect subsidiary	Sales of goods	46,185,233,620	7,471,690,801
Miaqua Water One Member Company Limited	Subsidiary	Sales of goods	3,830,158,530	3,441,963,137
Bien Hoa - Ninh Hoa Sugar One Member Co., Ltd	Indirect subsidiary	Sales of goods	4,491,285,619	2,585,252,563
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Sales of goods	2,618,450,982	2,284,304,686
Hai Vi Company Limited	Subsidiary	Sales of goods	1,473,063,460	1,473,063,460
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Sales of goods	483,005,116	-
Bien Hoa – Phan Rang Sugar Joint Stock Company	Indirect subsidiary	Sales of goods	889,768,609	1,724,393,927
Bien Hoa Import Export Trading Joint Stock Company	Subsidiary	Sales of goods	25,418,219	398,209
Other related parties Company	Indirect subsidiary	Sales of goods	38,822,272,619	1,826,201,424
		Sale of fixed assets	-	220,253,510
TOTAL			**767,005,010,756**	**586,669,183,393**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 March 2022*	*30 June 2021*
Long-term trade receivable				
TTC Attapeu Cane Sugar Sole Co., Ltd	Subsidiary	Sales of goods	167,122,014,745	167,955,017,657
Short-term advances to suppliers				
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Purchase of goods	-	265,703,360,000
Bien Hoa Consumer Joint Stock Company	Subsidiary	Purchase of materials	110,205,747,265	38,942,496,065
Global Mind Commodities Trading Pte. Ltd	Indirect subsidiary	Purchase of materials	49,583,334,000	-
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Purchase of goods	135,238,000,000	83,400,000,000
Bien Hoa - Ninh Hoa Sugar One Member Co., Ltd	Indirect subsidiary	Purchase of materials	152,607,555,000	142,692,083,308
Hai Vi Company Limited	Subsidiary	Purchase of service	2,590,705,940	12,754,229,595
Miaqua Water One Member Company Limited	Subsidiary	Purchase of service	1,500,000,000	1,500,000,000
Thanh Thanh Cong Tourist JSC	Common ownership	Purchase of service	12,533,710,000	-
Thanh Thanh Cong Packing Trading - Production Joint Stock Company	Common ownership	Purchase of materials	3,548,022,759	-
Others related parties		Purchase of goods	151,522,682,759	5,060,313,580
TOTAL			**470,349,114,758**	**550,052,482,548**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*31 March 2022*	*VND* *30 June 2021*
Other short-term receivables				
Toan Hai Van Joint Stock Company	Affiliate	Land rental deposit	673,000,000,000	673,000,000,000
		Interest income	59,680,479,451	43,409,383,561
Thanh Thanh Cong Industrial Zones JSC	Affiliate	Land rental deposit	-	164,000,000,000
Thanh Thanh Cong Trading Joint Stock Company	Common ownership	Interest income	-	42,338,404,837
Bien Hoa - Ninh Hoa Sugar One Member	Indirect subsidiary	Payment on behalf	892,968,018	6,816,226,863
Company Limite		Interest income	2,603,556,232	-
Global Mind Commodities Trading Pte. Ltd	Indirect subsidiary	Payment on behalf	47,460,933,675	-
TTC Attapeu Cane Sugar Sole Co., Ltd	Indirect subsidiary	Payment on behalf	5,222,097,352	5,217,848,644
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Interest income	1,867,229,156	2,989,165,531
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Interest income	4,859,776,755	4,859,776,755
		Payment on behalf	862,623,419	
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Interest income	6,659,432,879	1,662,904,111
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest income	680,219,772	144,606,165
		Payment on behalf	121,392,000	-
Bien Hoa Consumer Joint Stock Company	Subsidiary	Interest income	1,880,707,066	346,924,190
		Payment on behalf	2,375,019,540	404,263,231
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Payment on behalf	1,096,301,368	3,374,998,178
		Interest income	3,574,925,066	1,022,465,752
Other related parties		Interest income	1,480,772,610	616,349,732
		Payment on behalf	2,401,370,943	-
TOTAL			**816,719,805,303**	**950,342,333,990**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 March 2022*	*30 June 2021*
Short-term loan receivables				
TTC An Hoa Production – Trading – Service One Member Limited Liability Company	Subsidiary	Lending	102,520,000,000	20,100,000,000
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Lending	10,000,000,000	-
Thanh Thanh Cong Sugarcane Research and Application Joint Stock Company	Subsidiary	Lending	13,000,000,000	6,000,000,000
Thanh Cong Investment Agricultural One Member Limited Liability Company	Subsidiary	Lending	6,400,000,000	7,400,000,000
Thanh Cong Xanh One Member Limited Liability Company	Subsidiary	Lending	6,300,000,000	7,300,000,000
Thanh Thanh Cong - Bien Hoa Sugar One Member Company Limited (BHC')	Subsidiary	Lending	5,000,000	-
Nong Nghiep Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Lending	6,300,000,000	7,300,000,000
Y Tuong Xanh Thanh Cong One Member Limited Liability Company	Subsidiary	Lending	4,600,000,000	2,800,000,000
Miaqua Water One Member Company Limited	Subsidiary	Lending	5,200,000,000	10,000,000,000
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Lending	32.950.000.000	11,750,000,000
			187,275,000,000	**72,650,000,000**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*31 March 2022*	*VND* *30 June 2021*
Short-term trade payables				
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Purchase of goods	392,274,019,072	50,759,155,000
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Purchase of goods	44,177,481,035	-
Bien Hoa Consumer Joint Stock Company	Subsidiary	Purchase of materials	243,665,785,826	25,752,539,549
Thanh Thanh Cong Agricultural Development Joint Stock Company	Subsidiary	Purchase of goods and services	16,567,009,779	15,113,893,855
Hai Vi Company Limited	Subsidiary	Purchase of goods	2,137,510,007	9,599,568,070
Thanh Thanh Cong Packing Trading - Production Joint Stock Company	Affiliate	Purchase of materials	850,332,689	670,698,130
Thanh Thanh Cong Investment Joint Stock Company	Major shareholder	Purchase of services	5,762,554,199	19,739,586,799
Other related parties		Purchase of materials	19,788,275,731	1,451,303,231
TOTAL			**725,222,968,338**	**123,086,744,634**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

VND

Related parties	*Relationship*	*Transactions*	*31 March 2022*	*30 June 2021*
Short-term advances from customers				
Bien Hoa – Dong Nai TTC Sugar One Member Company Limited	Subsidiary	Sales of goods	-	257,951,195,436
Tay Ninh Sugar Joint Stock Company	Subsidiary	Sales of goods	13,350,000,000	-
Thanh Thanh Cong Trading Joint Stock Company	Affiliate	Sales of goods	1,990,000,000	-
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Sales of services	1,306,649,150	1,306,649,150
Thanh Thanh Cong Trading Joint Stock Company – MB Branch	Affiliate	Sales of goods	-	8,200,000
TOTAL			**16,646,649,150**	**259,266,044,586**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

				VND
Related parties	*Relationship*	*Transactions*	*31 March 2022*	*30 June 2021*
Short-term loans				
Thanh Thanh Cong Gia Lai One Member Co,, Ltd	Indirect Subsidiary	Loan	31,000,000,000	212,400,000,000
Bien Hoa Consumer Joint Stock Company	Subsidiary	Loan	269,937,054,225	120,726,975,436
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Loan	8,600,000,000	18,000,000,000
TOTAL			**309,537,054,225**	**351,126,975,436**

34. TRANSACTIONS WITH RELATED PARTIES (continued)

Amounts due from and due to related parties at the balance sheet dates were as follows: (continued)

Related parties	*Relationship*	*Transactions*	*31 March 2022*	*VND* *30 June 2021*
Other short-term payables				
Bien Hoa Consumer Joint Stock Company	Subsidiary	Receipt on behalf	10,950,947,726	13,890,557,670
		Interest expense	19,282,687,636	-
Nuoc Trong Sugar Joint Stock Company	Subsidiary	Receipt on behalf	-	558,367,283
		Interest expense	1,870,602,738	-
TTC Attapeu Sugarcane Co., Ltd	Subsidiary	Interest expense	86,876,712	-
Thanh Thanh Cong Gia Lai One Member Co., Ltd	Subsidiary	Interest expense	19,259,565,037	-
Bien Hoa - Ninh Hoa Sugar One Member Company Limited	Indirect subsidiary	Interest expense	1,100,017,124	-
Deutsche Investitions-und Entwicklungsgesellschaft	Shareholder	Dividend declared	19,183,758,904	29,459,503,856
Global Mind Commodities Trading Pte. Ltd	Subsidiary	Receipt on behalf	16,434,694,064	-
Other related parties		Interest expense	354,349,316	175,876,712
		Receipt on behalf	11,390,534,953	-
TOTAL			**99,914,034,210**	**44,084,305,521**

37. EVENTS AFTER THE BALANCE SHEET DATE

There is no other matter or circumstance that has arisen since the balance sheet date that requires adjustment or disclosure in the separate financial statements of the Company.

M.S.D.N: 3900244389 - C.T.C.P
CÔNG TY CỔ PHẦN THÀNH THÀNH CÔNG - BIÊN HÒA
H. TÂN CHÂU - T. TÂY NINH

Nguyen Thi Thu Huong Preparer	Le Phat Tin Chief accountant	Nguyen Thanh Ngu General Director

29 April 2022